

TREASURER-TAX COLLECTOR/PUBLIC ADMINISTRATOR

Dick Larsen

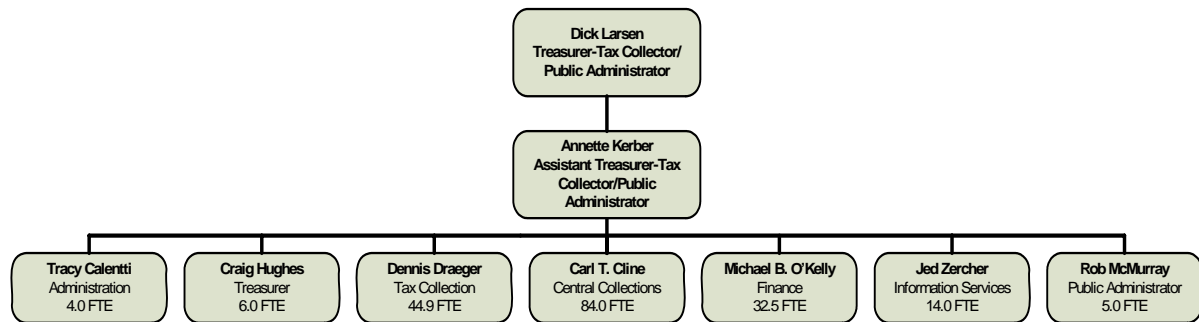
MISSION STATEMENT

The mission of the San Bernardino County Treasurer-Tax Collector/Public Administrator's office is to conduct County business in a fair, courteous and professional manner that is open and accessible to citizens, the business community, and other public agencies. This office will utilize current and evolving technology to enhance services and improve the reach of those services throughout the region. We will operate efficiently to deliver the highest quality services at the lowest possible cost to the taxpayers of San Bernardino County.

STRATEGIC GOALS

1. Manage the county treasury function in a safe, effective and efficient manner.
2. Collect property taxes in an effective manner with a focus on customer service.
3. Investigate and administer the estates of decedents with care and professionalism.

ORGANIZATIONAL CHART



SUMMARY OF BUDGET UNITS

	2006-07				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Treasurer-Tax Collector/Public Administrator	19,856,362	13,020,462	6,835,900		199.4
Redemption Maintenance	219,159	62,679		156,480	-
Unified Property Tax System	131,786	131,786	-	-	-
TOTAL	20,207,307	13,214,927	6,835,900	156,480	199.4

Detailed information for each budget unit is provided, along with a description of the services provided, budget unit history, applicable performance measures, and policy item requests.



Treasurer-Tax Collector/Public Administrator

DESCRIPTION OF MAJOR SERVICES

The Treasurer-Tax Collector/Public Administrator is responsible for:

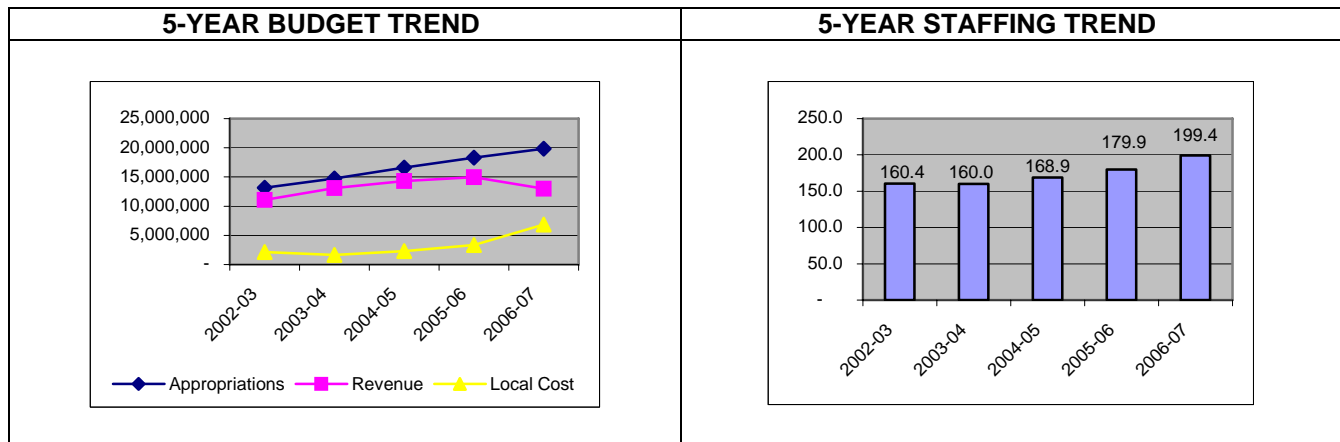
- Collecting of property taxes.
- Performing the county's treasury function.
- Providing a collection service for the county as well as to provide accounting and collections of court ordered payments.
- Administering property of persons who are deceased and no executor or administrator has been appointed.

The tax collection function involves the collection and accounting of property taxes for all county taxing entities that amounts to more than \$1.5 billion in property taxes, county licenses and other fees.

The Treasurer is also responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies. The Treasurer currently manages assets of almost \$3.5 billion.

The Treasurer-Tax Collector's Central Collections Division expects to collect more than \$38.0 million for the year ended June 30, 2006. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

BUDGET HISTORY



PERFORMANCE HISTORY

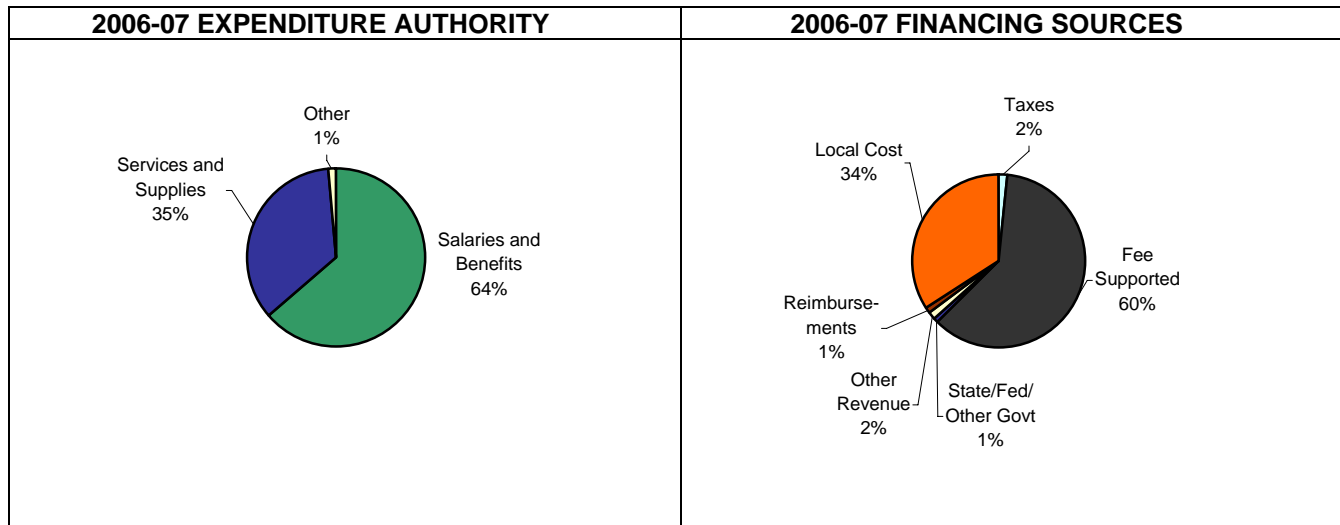
	Actual 2002-03	Actual 2003-04	Actual 2004-05	Modified Budget 2005-06	Estimate 2005-06
Appropriation	12,259,298	13,457,617	15,314,987	19,166,630	16,849,329
Departmental Revenue	11,780,858	13,104,172	14,653,137	15,308,353	13,338,036
Local Cost	478,440	353,445	661,850	3,858,277	3,511,293
Budgeted Staffing				196.7	

Estimated expenditures for 2005-06 reflect a savings of \$2,317,301 as compared to the modified budget. The estimated savings are primarily the result of vacant positions and lower than expected services and supplies costs due to uncertainty with the collection of court accounts.

Estimated revenues for 2005-06 are \$1,970,317 lower than the modified budget due to a decrease in the number of tax defaulted properties available for tax sale and decreased cost reimbursements related to the uncertainty with the collection of court accounts.



ANALYSIS OF PROPOSED BUDGET



GROUP: Fiscal
 DEPARTMENT: Treasurer-Tax Collector/Public Administrator
 FUND: General

BUDGET UNIT: AAA TTC
 FUNCTION: General
 ACTIVITY: Finance

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Estimate	2005-06 Final Budget	2006-07 Proposed Budget	Change From 2005-06 Final Budget
Appropriation							
Salaries and Benefits	6,896,779	8,111,751	8,986,573	9,949,070	11,214,538	12,786,491	1,571,953
Services and Supplies	4,491,863	4,455,098	4,623,989	4,821,741	5,249,538	5,180,079	(69,459)
Central Computer	670,656	707,960	937,397	1,807,205	1,737,182	1,808,616	71,434
Equipment	-	-	596,882	39,379	10,000	50,000	40,000
Transfers	341,780	785,691	170,146	231,934	231,934	250,335	18,401
Total Exp Authority	12,401,078	14,060,500	15,314,987	16,849,329	18,443,192	20,075,521	1,632,329
Reimbursements	(341,780)	(652,883)	-	-	(148,119)	(219,159)	(71,040)
Total Appropriation	12,059,298	13,407,617	15,314,987	16,849,329	18,295,073	19,856,362	1,561,289
Operating Transfers Out	200,000	50,000	-	-	-	-	-
Total Requirements	12,259,298	13,457,617	15,314,987	16,849,329	18,295,073	19,856,362	1,561,289
Departmental Revenue							
Taxes	248,120	266,890	394,470	349,000	337,640	349,000	11,360
Licenses and Permits	750	590	490	-	-	-	-
Fines and Forfeitures	55,087	53,039	48,512	34,465	47,000	35,000	(12,000)
Use Of Money and Prop	-	13,507	16,985	13,723	7,393	7,393	-
State, Fed or Gov't Aid	98,140	53,418	106,486	137,760	71,490	138,000	66,510
Current Services	9,335,976	10,849,842	11,958,773	10,636,341	12,067,207	12,190,283	123,076
Other Revenue	2,042,785	1,866,886	2,127,421	2,118,493	2,424,949	169,000	(2,255,949)
Other Financing Sources	-	-	-	48,254	-	-	-
Total Revenue	11,780,858	13,104,172	14,653,137	13,338,036	14,955,679	12,888,676	(2,067,003)
Operating Transfers In	-	-	-	-	-	131,786	131,786
Total Financing Sources	11,780,858	13,104,172	14,653,137	13,338,036	14,955,679	13,020,462	(1,935,217)
Local Cost	478,440	353,445	661,850	3,511,293	3,339,394	6,835,900	3,496,506
Budgeted Staffing					179.9	199.4	19.5

In 2006-07, the department will incur increased costs to maintain current services, such as negotiated labor agreements, retirement, risk management, central computer, equipment purchases, and a minor decrease in services and supplies costs. These costs are reflected in the Change From 2005-06 Final Budget column, along with changes related to Board approved mid-year adjustments and department recommendations.

The proposed budget includes a reclassification of a Fiscal Specialist to a Supervising Office Assistant in the Tax Collector Division due to an increase in the level of supervisory and technical responsibility required. The department is also requesting the deletion of a vacant Office Assistant III and the addition of a Deputy Public Administrator in the Public Administrator Division as a means to improve the effectiveness and efficiency of the division.



The proposed budget contains significant costs, approved by the Board on March 21 2006, associated with the funding of a Tax Collector satellite office in Victorville which includes the addition of 16.0 support staff. These costs include salaries and benefits in the amount of \$898,074 and services and supplies in the amount of \$65,700. These increased costs require an additional \$963,774 in on-going general fund financing. The additional staff include the following: 1.0 Business System Analyst III, 1.0 System Support Analyst III, 1.0 Fiscal Specialist, 1.0 Fiscal Assistant, 4.0 Office Assistant III, 2.0 Office assistant II and 6.0 Contracted Office Assistant II positions. In addition, the Board approved on December 13, 2005 the addition of 1.0 Business Application Manager for the Unified Property Tax system. Budgeted staffing was also adjusted to reflect the addition of 1.0 Office Assistant III, 1.0 Accounting Technician and 0.5 extra help positions to support the Tax Collector excess proceeds.

Budgeted revenues for 2006-07 are \$1,935,217 less than the prior year's budget. The decrease is primarily the result of a change in accounting methodology related to the recording of revenues received as reimbursement for the management of the treasury pool. These revenues will be budgeted and received by the County Administrative Office as countywide discretionary revenue instead of the Treasurer-Tax Collector/Public Administrator. The decreased revenue in the Treasurer-Tax Collector/Public Administrator's general fund budget will be replaced by an additional \$2,219,195 in general fund financing.

PERFORMANCE MEASURES		
Description of Performance Measure	Estimated 2005-06	Proposed 2006-07
County Investment pool rating.		Moody's - Aaa, Standard and Poor's - AAAf, Fitch - AAA
Meet or exceed the average collection rate of comparable counties for secured property taxes.		> or = 97.6% secured property
Meet or exceed the average collection rate of comparable counties for unsecured property taxes.		> or = 94.9% unsecured
Increase in number of electronic property tax payments through E-check and credit card.		10% (5,000)
Decrease in the average amount of time necessary to close the investigation decedents.		3%
Decrease in the average amount of time necessary to close the administration of estates.		3%



POLICY ITEM REQUESTS						
Rank	Brief Description of Policy Item	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost	Proposed 2006-07 Performance Measurement
1.	Satellite Offices in Ontario and Morongo <p>The Ontario and Morongo satellite office policy item was not included in the additional funding insert of the business plan as the department originally included a Victorville satellite office that was subsequently approved as a mid-year board item. Although not included in the additional funding insert, the Treasurer-Tax Collector would like to continue to expand the availability of our services to the taxpayers of the county through funding from this policy item.</p> <p>As mentioned in the business plans the Treasurer-Tax Collector would like to open additional satellite offices in the Ontario and Morongo areas to provide better customer service to our taxpayers in these areas of the county. These two satellite offices will be staffed with a total of 8.0 supervisory and clerical staff who provide customer service (in person and over the phone), cashiering, research, and payment processing.</p> <p>Approval of this policy item will support the department's goal of providing greater customer service to the growing number of taxpayers in the low desert and west end areas of the county whose current travel time to our One-time start-up costs are estimated to be \$82,390 and on-going annual costs (including Salaries and Benefits) are estimated to be \$503,962.</p> <p>Projected one-time cost include the purchase of 2 color photocopiers for \$22,000; computers, fax machines, printers, scanners, and miscellaneous supplies for \$23,650; and office furniture and phones for \$36,740.</p> <p>Projected on-going costs include: An increase in salaries and benefits of \$402,394 for 4.0 positions in Ontario and 4.0 in Morongo. The classifications are as follows: 2.0 Supervising Office Assistant, 2.0 Office Assistant III and 4.0 Office Assistant II; An increase in services and supplies for phones and internet cost of \$9,600; office supplies of \$36,000; equipment maintenance of \$2,400 and rent of \$53,568.</p>	8.0	586,352	-	586,352	
	<div>Maintain average collection rate performance measures..</div>					
Total		<u>8.0</u>	<u>586,352</u>	<u>-</u>	<u>586,352</u>	

